A Bill to further amend the Mysore Municipal Regulation, 1906.

Preamble.

Whereas it is expedient to further amend the Mysore Municipal Regulation, VII of 1906; His Highness the Maharaja is pleased to enact as follows:—

Insertion of a new section after Section 53.

1. The following new section shall be inserted after Section 53, namely:—

"53 A. A Municipal Council may, in pursuance of a resolution passed at a special general meeting and with the previous sanction of Government and subject to such conditions as may be prescribed by Government as to security, the rate of interest and the repayment of principal and interest, borrow, either from Government, or from private persons, any sum of money required for constructing any work of a permanent nature which it is required or empowered to undertake under the provisions of this Regulation."

Insertion of an additional proviso after proviso (*a*) to Section 59.

2. The following shall be inserted after proviso (*a*) to Section 59, namely:—

"(*aa*) No tax shall be leviable in respect of horses, being registered chargers of the officers of the Mysore State Troops or of the British Indian Army, or in respect of one bicycle and one horse kept by the members of the Mysore Police Force or the Police Force of the Civil and Military Station, Bangalore, for the performance of their official duties."

Addition of new sections after Section 68.

3. The following shall be added after Section 68, namely:—

Notice to be given to Municipal Council of all transfers of title by persons primarily liable to payment of taxes on buildings or lands.

"68 A. (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands to or over such premises is transferred, the person whose title is so transferred and the person to whom the same shall be transferred shall, within three months after execution of the instrument of transfer, or after its registration, if it be registered, or after the transfer is effected, if no instrument be executed, give notice of such transfer in writing to the Municipal Council.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred, as heir or otherwise, shall give notice of such transfer to the Municipal Council within one year from the death of the deceased.

(3) Whoever contravenes the provisions of sub-section (1) or sub-section (2) shall be punished with fine which may extend to fifty rupees.

Penalty.

Form of notice.

68 B. (1) The notice to be given under the last preceding section shall be in the form either of Schedule IV A or Schedule IV B, as the case may be, and shall state clearly and correctly all the particulars required by the said form.

(2) On receipt of any such notice, the Municipal Council may, if they think it necessary, require the production of the instrument of transfer, if any, or of a copy thereof obtained under Section 57 of the Mysore Registration Regulation, 1903.

(3) Whoever fails to comply with the requisition made under sub-section (2) shall be punished with fine which may extend to fifty rupees.

Penalty.

Liability for payment of taxes on buildings or lands to continue in the absence of notice of transfer.

68 C. (1) Every person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings or lands who transfers his title to or over such premises without giving notice of such transfer to the Municipal Council as aforesaid, shall, in addition to any other liability

which he incurs through such neglect, continue liable for the payment of all taxes from time to time payable in respect of the said premises, until he gives such notice, or until the transfer shall have been recorded in the books of the Municipal Council.

(2) But nothing in this section shall be held to diminish the liability of the transferee for the said taxes or to affect the prior claim of the Municipal Council on the premises conferred by Section 87 for the recovery of the taxes due thereupon."

"SCHEDULE IV A.

(SECTION 68 B.)

Form of Notice of Transfer to be given when the transfer has been effected by instrument.

To the President of the Municipal Council.

I, A. B., hereby give notice, as required by Section 68 A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation , of the following transfer of property :—

Date of notice	Date of instrument	Name of vendor or assignor	Name of purchaser or assignee	Amount of consideration	Description of the property					If instrument has been registered, the date of registration	Remarks
					Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries		

(Sd.) A. B.

SCHEDULE IV B.

(SECTION 68 B.)

Form of Notice of Transfer to be given when the transfer has taken place otherwise than by instrument.

To

The President of the Municipal Council.

I, A.B., hereby give notice, as required by Section 68A of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation , of the following transfer of property :—

Date of notice	Name in which the property is at present entered in the Municipal records	To whose name it is to be transferred	Description of the property					Remarks
			Of what it consists	Situation	Number in assessment list	Dimensions of land	Boundaries	

(Sd.) A. B."

STATEMENT OF OBJECTS AND REASONS.

Clause 1.—The old Municipal Regulation of 1871, as applied to the cities of Bangalore and Mysore, contained a provision, Section 91, enabling Municipalities to raise loans for works of a permanent nature either from Government or in the open market. But this provision was omitted from the Municipal Regulation, VII of 1906, now in force, which is based on the Bombay District Municipalities Act. The defect has been supplied in Bombay by the enactment of Local Authorities Loans Acts of 1879 and 1897. As there are no corresponding Regulations enacted for this State, the Municipal Councils will be unable to raise a loan when occasion may arise. It has therefore been considered desirable to amend the existing Municipal Regulation in terms of clause (1) of Section 91 of the old Municipal Regulation with suitable modifications. A new section as Section 53A is accordingly proposed to be inserted.

Clause 2.—Under the law as at present in force, the British Military Officers living within the limits of the Bangalore City have got to pay Municipal tax in respect of the horses owned by them. It is understood that in Municipalities in British India the chargers which the Military Officers are bound to maintain are exempt from Municipal taxation and it is considered desirable that this concession should be extended to the British Military Officers residing within the limits of the Bangalore City Municipality. The Civil and Military Station Municipality have on their part agreed to extend a similar exemption in favor of the Officers of the Mysore State Troops living within the limits of the Civil and Military Station.

It is also considered desirable that one bicycle and one horse kept by the members of the Police Force of the City and the Civil and Military Station of Bangalore residing within City limits for use in connection with their official duties should be exempted from Municipal taxation. A reciprocal concession will be allowed by the Station Municipality.

Clause 3.—In regard to assessed taxes on houses and buildings, the registers of property in the Bangalore City Municipality do not contain correct information about changes of ownership that have taken place from time to time and such information is necessary to bring the registers up to date. There is at present no authority for compelling owners to supply such information, the absence of which places great difficulties in the way of recovering revenue from the persons liable by suits in the Civil Courts and by distraint of moveable property. It is, therefore, considered necessary that there should be some statutory obligation on the part of the owners to give notice to the Municipal authorities of changes of title. With this object, it is proposed to amend the Regulation, by incorporating into it Sections 149 to 151, both inclusive, of the City of Bombay Municipal Act, III of 1888, so as to cast on the owners of property the duty of giving notice to the Municipal Council of changes of ownership of buildings or lands situate within Municipal limits.